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NASA Procedural Requirements

COMPLIANCE IS MANDATORY

NPR 9050.4

Effective Date: September 30,

2008

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Subject: Cash Management and Improper Payments

Responsible Office: Office of the Chief Financial Officer

| [TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [AppendixA](#) | [AppendixB](#) |
[AppendixC](#) | [ALL](#) |

Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) provides the financial management requirements for cash management reviews and compliance with improper payment policies and regulations.

P.2 Applicability

This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

P.3 Authority

- a. 31 U.S.C. § 3521, Audits by Agencies.
- b. 31 U.S.C. § 3526, Settlement of Accounts.
- c. 31 U.S.C. § 3527, General Authority to Relieve Accountable Officials and Agents from Liability.
- d. 31 U.S.C. § 3528, Responsibilities and Relief from Liability of Certifying Officials.
- e. 31 U.S.C. § 3530, Adjusting Accounts.
- f. 31 U.S.C. § 3532, Notification of Account Deficiencies.
- g. 40 U.S.C. Chapter 15, Government Losses in Shipping.
- h. 44 U.S.C. § 3504, Authority and Functions of the Director.
- i. Chief Financial Officers Act of 1990, Public Law 101-576.
- j. Debt Collection Improvement Act of 1996, Public Law 104-134, Section 31001, 110 Stat. 1321-358.
- k. 4 CFR Part 101 - 105, "Federal Claims Collection Standards (Government Accountability Office - Department of Justice)."
- l. 5 CFR Part 1315, "Prompt Payment."
- m. 31 CFR, "Money and Finance: Treasury. Subtitle B, Regulations Relating to Money and Finance, Chapter II Fiscal Service, Department of the Treasury."
- n. 31 CFR Part 202, "Depositaries and Financial Agents of the Federal Government."

- o. 31 CFR Part 206, "Management of Federal Agency Receipts, Disbursements, and Operation of the Cash Management Improvements Fund."
- p. 31 CFR Part 208, "Management of Federal Agency Disbursements."
- q. 31 CFR Part 210, "Federal Government Participation in the Automated Clearing House."
- r. Federal Acquisition Regulation, Part 32.11, "Electronic Funds Transfer Regulation."
- s. Office of Management and Budget (OMB) Circular No. A-102, *Grants and Cooperative Agreements with State and Local Governments*.
- t. OMB Circular No. A-110, *Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations* (Relocated to 2 CFR Part 215).
- u. OMB Circular No. A-123, *Management Accountability and Control*.
- v. OMB Circular No. A-123, *Appendix C, Requirements for Effective Measurement and Remediation of Improper Payments*.
- w. OMB Circular No. A-127, *Policies and Standards for Financial Management Systems*.
- x. OMB Circular No. A-129, *Policies for Federal Credit Programs and Non-Tax Receivables*.
- y. OMB Circular No. A-136, Section II.5.7, *Improper Payments Information Act Reporting Details*.
- z. Treasury Financial Manual, Volume I, Federal Agencies.
- aa. Treasury Financial Management Service, Debt Management Services, Cross Servings Division, Cross-Servicing Implementation Guide, Revised May 2005.
- bb. NASA Policy Directive (NPD) 9010.2, "Financial Management."

P.4 Applicable Documents

- a. NPR 9010.3, "Financial Management Internal Control."
- b. NPR 9631.1, "Disbursements."
- c. NPR 9635.1, "Billings and Collections."

P.5 Measurement/Verification

Quality assurance reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

P.6 Cancellation

None.

/S/

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| [TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [AppendixA](#) | [AppendixB](#)
| [AppendixC](#) | [ALL](#) |

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